

**Introduced by Senator Runner**

February 17, 2010

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An act to amend Section 6593.5 to the Revenue and Taxation Code, relating to taxation.

**LEGISLATIVE COUNSEL'S DIGEST**

SB 1110, as introduced, Runner. Sales and use tax: State Board of Equalization: administration: interest.

The Sales and Use Tax Law requires the payment of interest at a specified rate on a failure to timely pay taxes, specified prepayments, and amounts collected as tax under that law, from the date on which those amounts became due and payable to the state until the date of payment. That law authorizes the State Board of Equalization, in its discretion, to relieve all or any part of interest imposed under specified circumstances.

This bill would make a technical, nonsubstantive change to that authorization provision.

Vote: majority. Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1     SECTION 1. Section 6593.5 of the Revenue and Taxation
- 2     Code is amended to read:
- 3     6593.5. (a) The board, in its discretion, may relieve all or any
- 4     part of the interest imposed on a person by this part under the
- 5     following circumstances:

1 (1) Where the failure to pay tax is due in whole or in part to an  
2 unreasonable error or delay by an employee of the board acting in  
3 his or her official capacity.

4 (2) Where failure to pay use tax on a vehicle or vessel registered  
5 with the Department of Motor Vehicles was the direct result of an  
6 error by the Department of Motor Vehicles in calculating the use  
7 tax.

8 (b) For purposes of this section, an error or delay shall be  
9 deemed to have occurred only if no significant aspect of the error  
10 or delay is attributable to an act of, or a failure to act by, the  
11 taxpayer.

12 (c) Any person seeking relief under this section shall file with  
13 the board a statement under penalty of perjury setting forth the  
14 facts on which the claim for relief is based and any other  
15 information ~~which~~ *that* the board may require.

16 (d) The board may grant relief only for interest imposed on tax  
17 liabilities that arise during taxable periods commencing on or after  
18 July 1, 1999.